



FY20 CSBG Training

Application & Fiscal Overview

August 13, 2019

Introductions



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FY20 CSBG Application



- **Deadline: Aug.30, 2019**
- Application and budget instructions are included in the funding opportunity as well as online:
<https://jobs.utah.gov/housing/scso/csbhg/application.html>
- Excel forms for Module 2, 3, 4 – also included in the funding opportunity and online: <https://jobs.utah.gov/housing/scso/csbhg/application.html>
(Spreadsheets in both locations include CNPIs and FNPIs)
- *REMINDER—August 30, 2019 also deadline for Community Needs Assessment: Completed Tool Kit (Zip File: Community Action Plan, Prioritization Tool, Data Analysis, Issue Area Characteristics, and representative sample of qualitative and quantitative data gathered—including evidence from 5 sectors)*

Changes/Updates to app



Application Questions:

Q11—Language added:

- *What are the agency's top priorities as determined by the 3 Year Community Needs Assessment? How do your agency's CSBG programs support these priorities? Identify specific goals and outcomes that will be funded by this CSBG contract.*

Should be able to be lifted directly into scope of work and tied directly to newly created CAP

- Q14—new:

Is your agency required to register with the Office of the Lt. Governor per S.B. 28 and 29? (Yes/No)

From instructions:

Per Utah Nonprofit Association: "Any nonprofit required to file an accounting report with the State Auditor must register with the state. Accounting reports to the State Auditor are required when a nonprofit has accepted or used more than a total of \$25,000 or more in federal, state, or local government money in their fiscal year. This \$25,000 also includes any money originally given to a state or local government which then passed the money to a nonprofit."

CAP Utah sent helpful email about this 5/28/19—indicated that this needed to be done by 6/30/19

Attachments:

- If yes to #14—attachment of proof of registry required
- Other—added for flexibility, in case any additional upload needed

Reminders



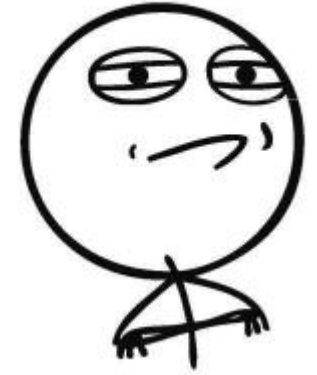
► Q#5:

5. Describe the agency's planning and program development process.

(Include timelines, types of meetings, research and input processes, and reference community needs assessment plan). Should include work just completed in preparing Community Action Plan (CAP)

► Work Plan:

- 1. Include all that CSBG pays for.....*
- 2. Include all that is included in your agency's CAP (..which may include programs not funded by CSBG)*
- 3. Include all programs under purview of tripartite board*



Challenges & Work Arounds

Work arounds for application budget:

- Travel—identify specific budget and include in “Unclassified Other”
- IT—identify specific budget and include in “Communication”
- Budget Description:
 - include break out between salaries and fringe—as well as travel and IT info
 - # FTEs
 - All costs to be included under “Unclassified Other”

Conditional Award letter will include scope of work template and budget narrative template: (see example both)



FY20 CSBG Application--Budget

FY 20 CSBG Budget Categories:

1. Salaries & Wages/Fringe---(Define separately amount for salary and amount for fringe in budget narrative)
2. Consultants & Contracts
3. Direct Client Services
4. Communications (include IT costs—define in budget narrative)
5. Consumable Supplies
6. Rental/Lease/Purchase of Equipment
7. Space Cost
8. Unclassified Other—Define in budget narrative. Include indirect and travel



Salaries and Wages

- Gross payroll for all full-time and part-time employees **charged directly** to CSBG program.
- Amount should include both Program staff and Program Administrative salaries and wages if billed as direct costs and supported by time & activity reports when required.
- Note: Indirect charges to program should be reported under “Unclassified Other”



Fringe Benefits

Category may be more appropriately titled Employer's Payroll Taxes & Fringe Benefits

- Employer's Payroll Taxes:

Social Security, Medicare, State Unemployment, Federal Unemployment, & Worker's Compensation

- Fringe Benefits:

Health, Dental, Life, Vision & Disability Insurance

Pension, Retirement & 401(k), and certain leave*

* Consult applicable OMB Guidance



Direct Client Services

- Services provided by agency to clients that are included within the scope of work
- Examples:
 - Emergency assistance (food, housing, transportation)
 - Education (financial, GRE, CNA, job skills etc.)
 - Parent/child—classes/care
 - Legal assistance (identification/expungement)
 - etc.



Consultants and Subcontracts

Most common type of expenditures reported under this category:

- Payments to third parties under sub-award and/or sub-contract agreements to provide services or activities specified in the CSBG contract.

Note: All sub-contract agreements must be approved in advance by SCSO (see CSBG application instructions)

Other types of expenditures under this category:

- Fees for annual single audit (if required and direct-costed)
- Other professional fees such as T&TA (must be allowable under CSBG rules, regulations & guidelines)



Communications

- **Include IT costs here**
- Other common costs:
 - Telephone
 - Cell Phones
 - Internet Service
 - Postage & Delivery
 - Advertising (direct program)



Consumable Supplies

Most Common Expenditures include:

- Office Supplies
- Copier & Printing Supplies
- Classroom Supplies
- Computer Software & Supplies
- Subscriptions and Publications



Rental/Lease/Purchase of Equipment

Most Common Expenditures include:

- Equipment Rental (copier lease)
- Computer Hardware
- Equipment Purchases

Other Expenditures that fit here:

- Equipment Repair & Maintenance
- Vehicle Repair & Maintenance



Space Cost

Most Common Expenditures include:

- Office/Facility Rent—if agency does not own building
- Utilities (power, gas, water)
- Minor Building Repairs & Maintenance
- Janitorial Services
- Grounds Maintenance
- Trash Removal
- Insurance (buildings)



Unclassified Other

- Travel included here

Other common expenditures include:

- Indirect and Admin Cost Pool costs allocated to CSBG
- Insurance, such as D&O Liability (see OMB Guidance)
- Dues & Membership Fees

Federal Compliance Requirements

- Are Activities Allowable?
 - Are the use of funds related to achieving the grants goals?
- Are Costs Allowable?
 - Are costs reasonable and proper?
- Are Costs in the Correct Period?
 - Are costs incurred when appropriate?
- Subrecipient Monitoring...
 - Required to do an on-site review **AT LEAST** once every 3 years
 - For the State we monitor at least once every year





Adequate Documentation for Reimbursement

- Date of Expenditure
- Description of Expenditure
 - Important with purchasing cards or big box vendors like Wal-Mart or Amazon
- Amount of purchase
- Include reports from accounting software
 - General Ledger, Detail Transaction Report, Salaries and Benefits
- DWS will review and re-perform work as needed.
 - Questions about documentation will result in a delayed reimbursement



Subrecipient Monitoring Procedure

- Each subrecipient will have a desk review at least once per year
- A desk review includes reviewing supporting documentation to validate reimbursement
- An email will be sent to the subrecipient indicating a desk review will be occurring and what will be required.
- Once completed, an email will be sent to the subrecipient indicating that supporting documentation is no longer required.